



Quarterly Summary of Federal, State, and Local Tax Revenue

October-December 1985

U.S. Department of Commerce
BUREAU OF THE CENSUS

GT85 No. 4
Issued May 1986

Tax collections of Federal, State, and local governments totaled \$821.4 billion during the 12 months ended with December 1985, an increase of 8.6 percent from the amount collected during the 12 months ended December 1984. Federal tax collections were \$460.8 billion, up 8.8 percent during this period. State tax collections totaled \$221.6 billion, up 7.5 percent this period, and local government taxes amounted to \$139.0 billion, an increase of 9.5 percent. The table below provides a summary by type of tax for the 12 month periods ending December 1985 and December 1984.

During the fourth quarter of calendar 1985, collections of Federal, State, and local taxes amounted to \$210.9 billion. Compared to the corresponding quarter of 1984, this is an increase of \$14.7 billion or 7.5 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

Table A. Twelve-Month Federal, State, and Local Tax Collections: December 1985 and 1984

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent change
	1985	1984	
Total	\$821,380	\$756,443	8.6
Individual income	410,379	370,748	10.7
Corporation net income	80,461	75,251	6.9
Property	109,997	100,343	9.6
Customs, general sales and gross receipts	98,478	91,745	7.3
Motor fuel	25,406	23,711	7.1
Tobacco product sales	9,034	8,637	4.6
Alcoholic beverage sales	8,500	8,641	-1.6
All other	79,125	77,367	2.3

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the fourth quarter of 1984 these Federal "taxes" amounted to \$59.4 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected non-property taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1985* and *State Government Finances in 1984*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1983-84*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1981, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 72 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning seasonal adjustment of these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1985 and Prior Periods

(Millions of dollars)

Period		Level of tax-imposing government		Type of tax							
		Total	Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales
Quarters											
1985:											
4th quarter	210,886	113,150	97,736	101,268	18,535	36,550	25,234	6,194	1,977	1,951	19,177
3d quarter	198,962	115,483	83,479	104,080	17,698	24,026	24,340	6,452	2,369	2,420	17,577
2d quarter	217,743	127,049	90,694	110,459	27,094	21,570	24,848	6,477	2,048	2,092	23,155
1st quarter	193,789	105,080	88,709	94,572	17,134	27,851	24,056	6,283	2,640	2,037	19,216
1984:											
4th quarter	196,173	106,389	89,784	94,096	17,156	32,734	23,615	6,263	1,849	2,126	18,334
3d quarter	187,695	110,763	76,932	96,237	18,372	21,565	22,754	6,037	2,359	2,207	18,164
2d quarter	197,176	112,868	84,308	94,501	26,633	20,213	23,241	5,704	2,236	2,172	22,476
1st quarter	175,399	93,351	82,048	85,914	13,090	25,831	22,135	5,707	2,193	2,136	18,393
1983:											
4th quarter	181,036	97,847	83,189	86,941	15,126	31,375	20,896	6,013	2,241	2,049	16,395
3d quarter	172,499	101,782	70,717	90,885	13,125	20,832	20,261	5,469	2,455	2,356	17,116
2d quarter	177,365	103,272	74,093	89,754	19,108	18,598	19,931	4,021	2,226	2,079	21,648
1st quarter	159,013	88,050	70,963	83,957	8,534	22,606	18,255	3,759	1,935	2,058	17,909
1982:											
4th quarter	162,869	88,075	74,794	81,769	9,527	29,098	17,807	3,856	1,724	2,099	16,989
3d quarter	160,277	97,994	62,283	90,296	10,003	17,861	17,142	4,023	1,779	2,204	16,969
2d quarter	186,621	116,568	70,053	97,673	23,774	18,768	17,928	3,925	1,662	2,109	20,782
1st quarter	159,593	92,655	66,938	79,346	14,217	20,958	17,732	3,745	1,574	1,930	20,091
1981:											
4th quarter	169,755	97,908	71,847	82,744	15,084	28,185	17,333	3,910	1,668	2,116	18,715
3d quarter	163,087	105,042	58,045	88,793	14,917	15,591	16,795	3,862	1,720	2,304	19,105
2d quarter	190,526	125,974	64,552	96,282	31,148	15,642	16,753	3,547	1,706	2,082	23,366
1st quarter	147,762	85,898	61,864	70,990	15,013	18,934	16,392	3,550	1,539	2,064	19,280
12 Months Ending											
December 1985	821,380	460,762	360,618	410,379	80,461	109,997	98,478	25,406	9,034	8,500	79,125
September 1985	806,667	454,001	352,666	403,207	79,082	106,181	96,859	25,475	8,906	8,675	78,282
June 1985	795,400	449,281	346,119	395,364	79,756	103,720	95,273	25,060	8,896	8,462	78,869
March 1985	774,833	435,100	339,733	379,406	79,295	102,363	93,666	24,287	9,084	8,542	78,190
December 1984	756,443	423,371	333,072	370,748	75,251	100,343	91,745	23,711	8,637	8,641	77,367
September 1984	741,306	414,829	326,477	363,593	73,221	98,984	89,026	23,461	9,029	8,564	75,428
June 1984	726,110	405,848	320,262	358,241	67,974	98,251	86,533	22,893	9,125	8,713	74,380
March 1984	706,299	396,252	310,047	353,494	60,449	96,636	83,223	21,210	9,115	8,620	73,552
December 1983	689,913	390,951	298,962	351,537	55,893	93,411	79,343	19,262	8,857	8,542	73,068
September 1983	671,746	381,179	290,567	346,365	50,294	91,134	76,254	17,105	8,340	8,592	73,662
June 1983	659,524	377,391	282,133	345,776	47,172	88,163	73,135	15,659	7,664	8,440	73,515
March 1983	668,780	390,687	278,093	353,695	51,838	88,333	71,132	15,563	7,100	8,470	72,649
December 1982	669,360	395,292	274,068	349,084	57,521	86,685	70,609	15,549	6,739	8,342	74,831
September 1982	676,246	405,125	271,121	350,059	63,078	85,772	70,135	15,603	6,683	8,359	76,557
June 1982	679,056	412,173	266,883	348,556	67,992	83,502	69,788	15,442	6,624	8,459	78,693
March 1982	682,961	421,579	261,382	347,165	75,366	80,376	68,613	15,064	6,668	8,432	81,277
December 1981	671,130	414,822	256,308	338,809	76,162	78,352	67,273	14,869	6,633	8,566	80,466
September 1981	654,775	405,714	249,061	333,004	75,497	75,238	65,352	14,754	6,637	8,458	75,835
June 1981	635,221	392,064	243,157	321,092	75,711	74,218	63,283	14,529	6,564	8,408	71,416
March 1981	608,651	372,947	235,704	305,051	75,665	72,330	61,259	14,518	6,473	8,291	65,064

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter 1985 and Prior Periods

(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
Quarters											
1985:											
4th quarter	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3d quarter	115,483	86,596	13,920	3,240	2,752	1,240	1,611	1,226	2,770	1,671	457
2d quarter	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1st quarter	105,080	76,875	12,949	2,953	2,935	1,602	1,239	1,170	1,703	1,539	2,115
1984:											
4th quarter	106,389	77,470	13,590	3,079	2,878	726	1,297	1,169	3,680	1,546	954
3d quarter	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2d quarter	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1st quarter	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
1983:											
4th quarter	97,847	71,504	11,857	2,543	2,932	1,148	1,250	1,264	3,059	1,425	865
3d quarter	101,782	76,158	10,237	2,577	2,302	1,362	1,634	805	3,978	1,626	1,103
2d quarter	103,272	74,197	14,499	2,304	1,175	1,137	1,286	942	4,405	1,481	1,846
1st quarter	88,050	70,353	5,263	1,736	1,162	1,002	1,331	715	4,011	1,402	1,075
1982:											
4th quarter	88,075	68,230	7,023	2,110	1,145	639	1,362	485	4,866	1,544	671
3d quarter	97,994	77,446	7,168	2,210	1,265	685	1,491	479	4,456	1,900	894
2d quarter	116,568	83,521	19,133	2,177	1,237	612	1,353	471	4,707	1,940	1,417
1st quarter	92,655	67,044	10,676	2,173	1,226	589	1,227	576	5,808	2,268	1,068
1981:											
4th quarter	97,908	70,100	12,230	2,357	1,222	653	1,368	549	6,784	1,883	762
3d quarter	105,042	76,936	11,981	2,344	1,208	682	1,626	622	6,925	1,858	860
2d quarter	125,974	82,884	26,174	2,091	1,084	638	1,342	441	8,458	1,663	1,199
1st quarter	85,898	60,005	11,308	1,874	1,126	606	1,368	544	6,438	1,596	1,033
12 Months Ending											
December 1985.....	460,762	336,771	62,600	12,264	11,302	4,574	5,195	5,002	10,500	6,526	6,028
September 1985....	454,001	330,918	61,332	12,177	11,616	4,483	5,378	4,897	10,629	6,421	6,150
June 1985.....	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
March 1985.....	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
December 1984.....	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
September 1984....	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
June 1984.....	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
March 1984.....	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557
December 1983.....	390,951	292,212	41,856	9,160	7,571	4,649	5,501	3,726	15,453	5,934	4,889
September 1983....	381,179	288,938	37,022	8,727	5,784	4,140	5,613	2,947	17,260	6,053	4,695
June 1983.....	377,391	290,226	33,953	8,360	4,747	3,463	5,470	2,621	17,738	6,327	4,486
March 1983.....	390,687	299,550	38,587	8,233	4,809	2,938	5,537	2,150	18,040	6,786	4,057
December 1982.....	395,292	296,241	44,000	8,670	4,873	2,525	5,433	2,011	19,837	7,652	4,050
September 1982....	405,125	298,111	49,207	8,917	4,950	2,539	5,439	2,075	21,755	7,991	4,141
June 1982.....	412,173	297,601	54,020	9,051	4,893	2,536	5,574	2,218	24,224	7,949	4,107
March 1982.....	421,579	296,964	61,061	8,965	4,740	2,562	5,563	2,188	27,975	7,672	3,889
December 1981.....	414,822	289,925	61,693	8,666	4,640	2,579	5,704	2,156	28,605	7,000	3,854
September 1981....	405,714	285,551	61,137	8,161	4,678	2,584	5,667	2,326	25,145	6,787	3,678
June 1981.....	392,064	274,851	61,543	7,768	4,683	2,534	5,641	2,392	22,188	6,758	3,706
March 1981.....	372,947	260,521	61,574	7,470	4,738	2,513	5,596	2,629	17,331	6,679	3,896

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter 1985 and Prior Periods**

(Millions of dollars)

Period		Level of tax-imposing government		Type of tax									
		Total	State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
Quarters													
1985:													
4th quarter	97,736	53,807	43,929	17,945	3,677	36,550	22,068	3,630	1,160	837	1,930	9,939	
3d quarter	83,479	52,333	31,146	17,484	3,778	24,026	21,100	3,700	1,129	809	1,927	9,526	
2nd quarter	90,694	61,934	28,760	20,482	6,221	21,570	21,943	3,426	1,133	861	2,392	12,666	
1st quarter	88,709	53,515	35,194	17,697	4,185	27,851	21,103	3,348	1,038	798	2,134	10,555	
1984:													
4th quarter	89,784	50,074	39,710	16,626	3,566	32,734	20,536	3,385	1,123	829	1,716	9,269	
3d quarter	76,932	48,678	28,254	16,478	3,617	21,565	19,446	3,359	1,126	776	1,750	8,815	
2d quarter	84,308	58,165	26,143	18,776	5,943	20,213	20,236	3,187	1,109	831	2,096	11,917	
1st quarter	82,048	49,239	32,809	16,948	3,497	25,831	19,528	3,120	1,037	777	2,069	9,241	
1983:													
4th quarter	83,189	45,619	37,570	15,437	3,269	31,375	18,353	3,081	1,093	799	1,531	8,251	
3d quarter	70,717	43,497	27,220	14,727	2,888	20,832	17,684	3,167	1,093	722	1,596	8,008	
2d quarter	74,093	49,849	24,244	15,557	4,609	18,598	17,627	2,846	1,089	793	1,996	10,978	
1st quarter	70,963	42,325	28,638	13,604	3,271	22,606	16,519	2,597	933	727	1,853	8,853	
1982:													
4th quarter	74,794	40,240	34,554	13,539	2,504	29,098	15,697	2,711	1,085	737	1,427	7,996	
3d quarter	62,283	38,821	23,462	12,850	2,835	17,861	14,932	2,758	1,094	713	1,487	7,753	
2d quarter	70,053	46,076	23,977	14,152	4,641	18,768	15,751	2,688	1,050	756	1,892	10,355	
1st quarter	66,938	40,023	26,695	12,302	3,541	20,958	15,559	2,519	985	703	1,889	8,482	
1981:													
4th quarter	71,847	38,462	33,385	12,644	2,854	28,185	14,976	2,688	1,015	748	1,317	7,420	
3d quarter	58,045	37,383	20,662	11,857	2,936	15,591	14,451	2,654	1,038	678	1,377	7,463	
2d quarter	64,552	44,005	20,547	13,398	4,974	15,642	14,662	2,463	1,068	740	1,707	9,898	
1st quarter	61,864	37,739	24,125	10,985	3,705	18,934	14,518	2,424	933	696	1,866	7,803	
12 Months Ending													
December 1985	360,618	221,589	139,029	73,608	17,861	109,997	86,214	14,104	4,460	3,305	8,383	42,686	
September 1985	352,666	217,856	134,810	72,289	17,750	106,181	84,682	13,859	4,423	3,297	8,169	42,016	
June 1985	346,119	214,201	131,918	71,283	17,589	103,720	83,028	13,518	4,420	3,264	7,992	41,305	
March 1985	339,733	210,432	129,301	69,577	17,311	102,363	81,321	13,279	4,396	3,234	7,696	40,556	
December 1984	333,072	206,156	126,916	68,828	16,623	100,343	79,746	13,051	4,395	3,213	7,631	39,242	
September 1984	326,477	201,701	124,776	67,639	16,326	98,984	77,563	12,747	4,365	3,183	7,446	38,224	
June 1984	320,262	196,520	123,742	65,888	15,597	98,251	75,801	12,555	4,332	3,129	7,292	37,417	
March 1984	310,047	188,204	121,843	62,669	14,263	96,636	73,192	12,214	4,312	3,091	7,192	36,478	
December 1983	298,962	181,290	117,672	59,325	14,037	93,411	70,183	11,691	4,208	3,041	6,976	36,090	
September 1983	290,567	175,911	114,656	57,427	13,272	91,134	67,527	11,321	4,200	2,979	6,872	35,835	
June 1983	282,133	171,235	110,898	55,550	13,219	88,163	64,775	10,912	4,201	2,970	6,763	35,580	
March 1983	278,093	167,462	110,631	54,145	13,251	88,333	62,899	10,754	4,162	2,933	6,659	34,957	
December 1982	274,068	165,160	108,688	52,843	13,521	86,685	61,939	10,676	4,214	2,909	6,695	34,586	
September 1982	271,121	163,382	107,519	51,948	13,871	85,772	61,218	10,653	4,144	2,920	6,585	34,010	
June 1982	266,883	161,944	104,719	50,955	13,972	83,502	60,737	10,549	4,088	2,885	6,475	33,720	
March 1982	261,382	159,873	101,289	50,201	14,305	80,376	59,648	10,324	4,106	2,869	6,290	33,263	
December 1981	256,308	157,589	98,719	48,884	14,469	78,352	58,607	10,229	4,054	2,862	6,267	32,584	
September 1981	249,061	154,087	94,974	47,453	14,360	75,238	57,191	10,076	4,053	2,791	6,150	31,749	
June 1981	243,157	149,788	93,369	46,241	14,168	74,218	55,515	9,846	4,030	2,767	6,026	30,346	
March 1981	235,704	145,168	90,537	44,530	14,091	72,330	53,789	9,780	3,960	2,695	5,846	28,683	

¹Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1983-84. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1985 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended December			Area	Area population, 1980 ¹	Collections, 12 months ended December							
		1985	1984	Percent change			1985	1984	Percent change					
Alabama														
Jefferson County	671,197	133.3	123.5	8.0	Iowa	303,170	189.3	178.2	6.2					
Mobile County	364,379	62.0	53.8	15.3	Polk County	.....	.....	.....	.....	
Arizona														
Maricopa County	1,508,030	660.0	646.9	2.0	Kansas	366,531	247.0	185.7	*33.0					
Pima County	531,263	261.1	225.9	15.6	Sedgwick County	.....	.....	.....	.....	
Arkansas														
Pulaski County	340,613	95.7	89.8	6.6	Kentucky	.....	.....	.....	.....	
California														
Alameda County	1,105,379	458.8	394.8	16.2	Louisiana	.....	.....	.....	.....	
Contra Costa County	657,252	295.9	351.7	-15.9	East Baton Rouge Parish	366,164	55.0	33.4	*64.8					
Fresno County	515,013	205.0	187.8	9.2	Jefferson Parish	454,592	103.1	97.5	5.7					
Kern County	403,089	324.8	302.9	7.2	Orleans Parish	557,482	131.5	112.0	17.5					
Los Angeles County	7,477,657	2,968.6	2,598.5	14.2	Maryland									
Monterey County	290,444	(NA)	(NA)	(NA)	Anne Arundel County	370,775	168.1	145.1	15.9					
Orange County	1,931,570	1,064.9	971.3	9.6	Baltimore City	786,775	273.1	256.3	6.5					
Riverside County	663,923	352.4	300.2	17.4	Baltimore County	655,615	325.8	282.1	15.5					
Sacramento County	783,381	269.7	231.0	16.8	Montgomery County	579,053	454.7	432.1	5.2					
San Bernardino County	893,157	380.3	339.0	12.2	Prince Georges County	665,071	277.5	247.3	12.2					
San Diego County	1,861,846	819.8	684.3	19.8	Massachusetts									
San Francisco County	678,974	361.8	315.5	14.7	Bristol County	474,641	197.3	190.4	3.7					
San Joaquin County	347,342	136.1	112.6	20.9	Essex County	633,632	403.0	342.1	17.8					
San Mateo County	588,164	324.6	295.8	9.7	Hampden County	443,018	154.0	143.6	7.3					
Santa Barbara County	298,660	148.2	132.4	11.9	Middlesex County	1,367,034	(NA)	931.7	(NA)					
Santa Clara County	1,295,071	777.6	675.2	15.2	Norfolk County	606,587	359.2	374.7	-4.1					
Ventura County	529,899	(NA)	239.9	(NA)	Plymouth County	405,437	197.5	205.5	-3.9					
Colorado														
Denver County	491,396	240.0	258.3	-7.1	Suffolk County	650,142	413.6	393.1	5.2					
El Paso County	309,424	143.2	128.4	11.5	Worcester County	646,352	299.1	254.1	17.7					
Jefferson County	371,741	197.4	204.2	-3.3	Michigan									
Connecticut														
Fairfield County	807,143	762.6	684.9	11.3	Genesee County	450,449	264.7	268.6	-1.5					
Hartford County	807,766	619.4	631.6	-1.9	Ingham County	272,437	179.0	169.1	5.9					
New Haven County	761,337	574.4	496.4	15.7	Kent County	444,506	277.7	237.6	16.9					
Delaware														
New Castle County	398,115	(NA)	108.0	(NA)	Macomb County	694,600	506.9	483.3	4.9					
Dist. of Columbia														
Washington, DC	637,651	459.5	414.2	10.9	Oakland County	1,011,793	889.3	841.5	5.7					
Florida														
Broward County	1,014,043	459.6	508.2	-9.6	Washtenaw County	264,748	217.0	218.9	-.8					
Dade County	1,625,979	1,048.9	957.5	9.5	Wayne County	2,337,240	1,282.3	1,191.5	7.6					
Duval County	570,981	196.8	166.6	18.1	Minnesota									
Hillsborough County	646,960	353.3	152.6	*131.6	Hennepin County	941,411	798.6	736.6	8.4					
Orange County	471,660	240.7	185.1	30.0	Ramsey County	459,784	304.7	295.5	3.1					
Palm Beach County	573,125	478.0	227.0	*110.5	Missouri									
Pinellas County	728,409	394.7	192.5	*105.0	Jackson County	629,180	(NA)	(NA)	(NA)					
Polk County	321,652	100.2	84.9	18.0	St Louis City	974,815	437.3	432.4	1.1					
Georgia														
De Kalb County	483,024	238.2	203.9	16.8	St Louis County	453,085	97.3	81.3	19.8					
Fulton County	589,904	412.1	395.2	4.3	Nebraska									
Hawaii														
Honolulu County	762,874	237.7	223.7	6.3	Douglas County	397,884	229.2	219.7	4.3					
Illinois														
Cook County	5,253,190	3,187.0	3,059.8	4.2	Nevada									
Du Page County	658,177	497.3	475.0	4.7	Clark County	461,816	117.8	107.3	9.8					
Kane County	278,405	142.4	133.7	6.5	New Jersey									
Lake County	440,372	301.2	285.2	5.6	Bergen County	845,385	757.6	707.4	7.1					
St Clair County	265,469	57.8	66.1	-12.5	Burlington County	362,542	192.7	187.0	3.0					
Will County	324,460	162.3	161.0	.8	Camden County	471,650	307.1	291.9	5.2					
Indiana														
Allen County	294,335	115.4	106.8	8.1	Essex County	850,451	600.7	578.6	3.8					
Lake County	522,965	293.8	249.9	17.5	Hudson County	556,972	329.2	317.7	3.6					
Marion County	765,233	(NA)	(NA)	(NA)	Mercer County	307,863	231.2	221.9	4.2					
New Mexico														
Bernalillo County	.....	.....	.....	.....	Middlesex County	595,893	477.9	454.3	5.2	
New York														
Bernalillo County	419,700	106.4	101.6	4.7	Monmouth County	503,173	395.5	377.5	4.8					
Albany County	285,909	134.3	139.2	-3.5	Morris County	407,630	390.0	367.6	6.1					
Erie County	1,015,472	615.9	597.8	3.0	Ocean County	346,038	259.9	267.5	-2.8					

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1985 and Prior Periods—Con.

(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended December			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended December		
		1985	1984	Percent change			1985	1984	Percent change
New York—Con.									
Monroe County	702,238	460.7	406.0	13.5	Pennsylvania—Con.				
Nassau County	1,321,582	1,302.3	1,312.0	-.7	Philadelphia County	1,688,210	475.4	448.5	6.0
New York City	7,071,030	4,456.1	3,629.7	22.8	Westmoreland County	392,294	119.4	120.0	-.5
Oneida County	253,466	113.8	108.4	5.0	York County	312,963	90.1	85.3	5.7
Onondaga County	463,324	354.4	323.8	9.4	Rhode Island				
Suffolk County	1,284,231	1,602.3	1,702.2	-5.9	Providence County	571,349	331.7	316.5	4.8
Westchester County	866,599	989.9	1,007.4	-1.7	South Carolina				
North Carolina									
Guilford County	317,154	102.1	110.3	-7.5	Charleston County	277,308	102.7	97.9	4.9
Mecklenburg County	404,270	233.6	186.4	25.3	Greenville County	287,913	95.8	95.6	.2
Wake County	300,833	142.5	136.4	4.5	Richland County	267,823	(NA)	(NA)	(NA)
Ohio									
Cuyahoga County	1,498,295	804.6	754.0	6.7	Tennessee				
Franklin County	869,109	(NA)	374.4	(NA)	Davidson County	477,811	140.2	132.0	6.3
Hamilton County	873,136	414.1	404.7	2.3	Hamilton County	287,740	(NA)	240.4	(NA)
Lorain County	274,909	105.4	103.8	1.6	Knox County	319,694	95.4	89.4	6.7
Lucas County	471,741	206.5	201.3	2.6	Shelby County	777,113	270.6	269.0	.6
Mahoning County	289,487	84.7	81.5	3.9	Texas				
Montgomery County	571,697	253.4	235.2	7.7	Bexar County	988,800	263.2	277.3	-5.1
Stark County	378,823	120.0	118.6	1.2	Dallas County	1,556,549	1,114.4	835.0	33.5
Summit County	524,472	(NA)	210.9	(NA)	El Paso County	479,899	179.4	156.2	14.9
Oklahoma					Harris County	2,409,544	(NA)	1,529.6	(NA)
Oklahoma County	568,933	166.6	150.2	10.9	Tarrant County	860,880	(NA)	(NA)	(NA)
Tulsa County	470,593	(NA)	109.8	(NA)	Travis County	419,335	(NA)	(NA)	(NA)
Oregon					Utah				
Multnomah County	562,640	450.7	420.1	7.3	Salt Lake County	619,066	295.1	265.9	11.0
Pennsylvania					Virginia				
Allegheny County	1,450,085	603.2	627.6	-3.9	Fairfax County	596,901	568.1	486.1	16.9
Berks County	312,509	88.9	110.5	-19.5	Norfolk City	266,979	68.1	70.0	-2.8
Bucks County	479,211	269.0	257.2	4.6	Washington				
Chester County	316,660	103.4	90.5	14.2	King County	1,269,749	618.3	553.4	11.7
Delaware County	555,007	198.6	194.5	2.1	Pierce County	485,643	180.1	153.1	17.7
Eric County	279,780	105.5	101.8	3.6	Snohomish County	337,016	125.7	114.7	9.6
Lancaster County	362,346	59.0	58.6	.7	Spokane County	341,835	104.2	99.5	4.8
Lehigh County	273,582	109.2	107.5	1.6	Wisconsin				
Luzerne County	343,079	69.0	68.4	.8	Dane County	323,545	192.6	201.6	-4.4
Montgomery County	643,621	323.6	309.8	4.4	Milwaukee County	964,988	809.6	764.2	5.9
					Waukesha County	280,326	180.3	205.6	-12.3

NA Not available.

¹Population data are from the 1980 Decennial Census.²Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: December 1985 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1985 (thousand dollars)	12-month periods			4th quarter 1985 (thousand dollars)	12-month periods		
		Year ended Dec. 1985 (thousand dollars)	Percent change from—			Year ended Sept. 1985	Year ended Dec. 1984	Year ended Dec. 1985 (thousand dollars)
United States, Total ²	53,806,718	221,446,256	1.7	7.5	18,330,722	71,387,997	2.0	8.1
Alabama	719,914	2,948,113	.7	5.2	200,482	807,040	-1.5	4.0
Alaska	417,072	1,938,112	-1.5	-.4	(X)	(X)	(X)	(X)
Arizona	818,080	3,081,990	2.5	5.6	392,876	1,421,804	4.0	3.4
Arkansas	414,171	1,776,753	1.4	4.9	169,610	693,605	.3	2.8
California	7,145,186	29,894,103	1.5	10.1	2,541,250	10,021,725	1.1	7.2
Colorado	594,135	2,274,872	.7	2.6	182,699	736,041	-.1	-7.6
Connecticut	871,342	3,675,621	2.5	12.7	397,081	1,561,948	.5	7.7
Delaware	199,407	820,390	1.4	7.5	(X)	(X)	(X)	(X)
Florida	2,243,147	8,284,007	5.8	9.2	1,271,794	4,399,113	6.1	8.0
Georgia	1,149,028	4,731,819	1.9	10.9	407,390	1,604,006	1.9	8.8
Hawaii	341,672	1,402,368	.8	7.1	177,860	707,381	1.8	5.6
Idaho	182,950	738,405	.9	3.7	60,656	237,988	.7	-1.6
Illinois	2,259,622	9,418,798	2.0	4.0	875,886	3,251,818	2.3	7.6
Indiana	1,028,487	4,480,252	1.5	5.9	408,558	2,157,275	-	6.0
Iowa	576,962	2,366,879	1.5	2.6	196,188	776,360	.3	5.5
Kansas	469,645	1,972,927	1.9	6.2	140,364	558,560	1.2	4.8
Kentucky	865,259	3,137,140	2.6	6.5	218,901	850,302	1.4	7.4
Louisiana	870,550	3,808,841	-.2	11.0	280,937	1,185,707	-1.3	13.9
Maine	265,773	1,053,566	2.8	8.7	96,769	372,035	2.6	10.8
Maryland	1,041,187	4,491,580	1.7	9.1	304,661	1,137,204	3.0	9.6
Massachusetts	1,614,028	6,763,643	.7	9.8	396,859	1,539,139	3.6	14.3
Michigan	2,245,064	8,891,988	6.6	9.7	640,226	2,595,140	4.0	11.2
Minnesota	1,255,945	5,201,898	-.9	-1.5	347,618	1,350,623	-.3	2.3
Mississippi	486,071	1,878,562	1.3	-1.9	261,260	997,853	2.6	4.8
Missouri	845,394	3,491,130	1.5	6.4	379,464	1,474,560	2.0	4.4
Montana	134,812	628,678	-3.1	1.8	(X)	(X)	(X)	(X)
Nebraska	251,591	1,054,632	1.0	3.3	87,768	341,198	.5	4.9
Nevada	237,606	981,952	1.9	11.3	120,584	478,866	1.8	10.4
New Hampshire	118,100	482,071	4.4	9.2	(X)	(X)	(X)	(X)
New Jersey	2,051,914	8,092,204	2.9	10.8	677,548	2,436,685	4.3	15.7
New Mexico	377,855	1,447,876	.4	1.3	157,695	613,652	1.5	1.0
New York. ³	5,397,697	22,242,896	2.0	9.2	1,182,151	4,577,464	3.0	10.5
North Carolina	1,308,210	5,381,855	1.5	9.4	343,800	1,295,873	5.3	20.7
North Dakota	147,326	653,453	-3.3	-5.7	48,716	180,629	.7	-4.6
Ohio	2,040,665	8,489,264	.3	4.2	690,280	2,695,504	2.7	10.1
Oklahoma	728,430	3,012,033	.7	4.8	162,960	638,706	.7	10.3
Oregon	502,248	2,063,120	1.1	7.6	(X)	(X)	(X)	(X)
Pennsylvania	2,245,834	10,448,985	1.3	5.0	808,439	3,133,220	1.9	7.8
Rhode Island	235,406	893,240	2.2	3.9	75,362	281,498	1.6	6.0
South Carolina	730,368	2,695,529	3.9	9.0	265,673	958,958	7.0	17.2
South Dakota	102,155	401,944	1.1	-	52,717	200,720	.7	-2.0
Tennessee	732,917	3,163,422	1.9	11.8	465,922	1,806,296	1.5	13.5
Texas	2,672,010	11,624,955	1.3	13.0	1,101,030	4,320,634	2.0	11.5
Utah	277,045	1,365,489	1.4	12.3	77,872	556,102	-.3	14.0
Vermont	121,332	487,874	.9	13.1	27,882	94,254	3.9	9.8
Virginia	1,197,704	4,606,891	2.1	8.2	243,608	960,806	.9	8.5
Washington	1,344,846	4,910,540	-.3	4.6	763,162	2,911,193	-1.4	2.7
West Virginia	419,135	1,764,994	-.7	-1.2	194,882	791,367	-.2	-2.3
Wisconsin	1,297,302	5,208,108	2.0	-	382,802	1,486,531	1.4	4.7
Wyoming	214,119	820,494	-1.6	3.5	50,480	190,614	1.0	5.5
Exhibit: District of Columbia . . .	291,508	1,603,663	1.9	11.3	88,778	354,161	1.7	8.4

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1985 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	4th quarter 1985 (thousand dollars)	12-month periods		4th quarter 1985 (thousand dollars)	12-month periods			
		Year ended Dec. 1985 (thousand dollars)	Percent change from—		Year ended Sept. 1985	Year ended Dec. 1984	Year ended Dec. 1985 (thousand dollars)	Percent change from—
United States, Total ²	3,588,959	13,903,454	1.8	7.8	1,114,719	4,285,673	.9	1.6
Alabama	64,722	252,132	-.1	-1.3	17,994	72,013	1.3	3.7
Alaska	9,485	36,720	-5.8	2.4	1,828	5,713	6.9	5.9
Arizona	58,998	232,547	1.6	11.6	12,272	50,522	-19.8	-11.5
Arkansas	50,660	176,314	7.6	20.9	16,317	63,134	.5	1.9
California	290,307	1,174,768	.1	2.3	65,292	263,627	.5	.4
Colorado	43,802	185,099	-2.4	-5.2	8,771	34,913	.8	-11.8
Connecticut	64,521	231,690	4.2	10.3	22,104	88,494	-1.0	-2.7
Delaware	9,803	39,725	.3	1.2	3,276	12,456	2.0	3.0
Florida	218,063	705,336	*11.8	*15.6	70,094	285,996	-.2	.7
Georgia	98,896	389,176	.4	1.7	21,834	88,670	-1.0	.8
Hawaii	11,071	39,240	6.5	12.3	4,989	18,980	-1.1	-2.9
Idaho	21,072	78,000	-1.6	-1.6	2,374	9,919	-1.8	-2.5
Illinois	163,096	681,717	5.7	18.5	54,137	176,066	7.2	4.5
Indiana	104,248	392,176	6.4	18.7	20,299	77,872	1.2	2.6
Iowa	61,505	197,442	4.6	-.6	17,954	62,095	4.4	3.9
Kansas	37,026	150,421	.3	1.6	16,390	49,667	10.4	8.8
Kentucky	46,730	192,077	-2.0	-4.4	4,782	18,415	-.1	-1.2
Louisiana	73,339	338,422	-5.5	25.9	20,696	84,472	-.9	12.4
Maine	23,312	89,805	.8	1.9	10,929	32,571	12.2	10.9
Maryland	75,629	299,889	.5	-.7	17,144	67,786	1.0	1.8
Massachusetts	49,510	239,299	-9.2	-13.4	57,726	188,180	7.3	7.7
Michigan	156,626	623,758	1.1	6.1	30,586	127,872	1.2	3.1
Minnesota	84,824	339,473	-1.3	-1.4	25,987	87,453	5.7	2.7
Mississippi	37,626	151,923	.6	2.6	13,951	47,035	12.7	38.0
Missouri	54,646	207,919	-.3	1.4	20,460	82,399	.4	.5
Montana	19,902	80,669	-1.1	-1.8	3,399	13,458	.5	1.9
Nebraska	38,473	133,723	4.5	2.4	6,866	28,127	-2.2	-4.2
Nevada	20,061	76,895	2.3	5.1	5,042	20,271	-.4	1.3
New Hampshire	18,726	73,458	7.9	19.3	8,477	32,994	1.0	-1.6
New Jersey	81,407	319,893	1.4	4.3	53,736	215,427	-.9	-1.4
New Mexico	33,858	116,550	8.0	7.6	3,516	14,208	-5.3	-5.2
New York	132,207	477,721	5.5	19.8	105,763	429,094	-1.1	-1.5
North Carolina	103,585	409,851	.8	.6	4,095	16,259	-1.6	-5.2
North Dakota	15,867	56,509	-.5	-1.4	2,949	12,081	-1.5	-3.8
Ohio	147,189	617,113	-1.4	-1.3	46,168	184,082	.1	.2
Oklahoma	52,899	197,668	2.5	14.2	19,103	74,822	.6	-4.8
Oregon	32,965	127,743	2.9	11.4	20,004	63,299	8.2	13.8
Pennsylvania	165,189	628,102	.6	-	60,646	237,511	-.3	-.9
Rhode Island	17,000	49,922	5.9	6.5	7,767	28,889	.6	-2.0
South Carolina	60,549	247,922	.3	1.9	7,421	29,778	-1.3	-.2
South Dakota	14,839	68,061	-2.6	9.4	3,764	12,699	9.5	19.8
Tennessee	93,274	327,950	6.0	11.7	20,447	80,318	.1	1.6
Texas	259,018	1,013,192	2.6	47.5	100,423	379,674	1.4	6.9
Utah	30,236	116,553	-.2	17.2	3,372	13,349	1.3	2.4
Vermont	10,307	38,049	-3.0	.6	3,053	12,529	-1.8	-3.8
Virginia	80,455	321,799	-.2	-1.9	4,436	17,126	-.3	-.2
Washington	106,667	383,822	5.2	7.1	25,544	100,676	-.5	-.5
West Virginia	40,754	159,594	-.1	1.4	8,549	35,221	-.8	-1.2
Wisconsin	95,825	375,706	.9	5.1	30,942	132,777	-1.5	-1.2
Wyoming	8,190	39,921	-6.1	-.1	1,051	4,684	-4.3	-5.6
Exhibit: District of Columbia . . .	5,141	24,692	-3.0	-.2	2,185	9,614	.4	.3

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: December 1985 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	4th quarter 1985 (thousand dollars)	12-month periods			4th quarter 1985 (thousand dollars)	12-month periods		
		Year ended Dec. 1985 (thousand dollars)	Percent change from—	Year ended Sept. 1985	Year ended Dec. 1984	Year ended Dec. 1985 (thousand dollars)	Percent change from—	
United States, Total ²	774,996	3,060,078	.2	2.8	16,170,228	66,109,059	2.0	6.8
Alabama	26,072	93,826	1.8	4.5	190,079	728,448	2.8	7.4
Alaska	3,845	14,520	1.0	2.7	198	815	-8.1	-32.8
Arizona	11,104	40,499	2.8	26.9	164,713	662,344	3.2	15.0
Arkansas	5,934	24,338	.2	-.3	121,149	483,590	1.9	4.2
California	36,583	133,607	-1.6	-2.7	2,514,990	11,202,869	1.9	11.8
Colorado	6,622	24,551	-1.0	-1.1	266,141	943,492	2.0	13.9
Connecticut	9,915	33,338	3.3	-.1	47,189	309,118	1.4	16.7
Delaware	1,435	5,303	.4	6.2	97,447	360,303	-1.1	-7
Florida	107,480	430,334	1.2	.6	(X)	(X)	(X)	(X)
Georgia	25,835	111,782	-1.1	2.1	475,458	1,818,340	2.4	11.9
Hawaii	1,038	14,139	(NA)	(NA)	115,966	450,526	1.7	8.9
Idaho	2,209	9,211	-.3	6.2	64,466	260,225	.8	7.1
Illinois	18,731	70,407	.7	-.4	623,587	2,584,236	1.1	-7.4
Indiana	12,860	45,199	3.4	13.0	303,249	1,325,781	2.3	4.3
Iowa	4,407	15,727	3.1	18.2	205,317	846,968	1.2	3.7
Kansas	10,974	44,025	.6	2.1	139,964	618,155	1.0	4.5
Kentucky	12,127	48,667	.3	-.2	207,883	798,861	1.9	6.9
Louisiana	14,513	68,509	-6.2	7.5	140,898	561,029	1.4	18.6
Maine	7,872	31,713	-.9	1.0	84,205	317,363	3.6	12.5
Maryland	7,380	28,351	-.1	-.8	463,425	1,843,383	1.5	9.2
Massachusetts	12,094	66,706	-13.6	-20.6	774,659	3,263,806	.6	8.1
Michigan	23,656	93,201	2.9	.5	825,796	3,157,027	10.8	6.1
Minnesota	13,678	52,736	.8	-.2	549,173	2,210,334	-1.2	-6.3
Mississippi	7,479	32,895	-	-	78,666	268,255	2.7	-1.1
Missouri	6,748	24,957	-1.1	-.3	265,213	1,105,473	2.0	9.5
Montana	3,593	14,092	.9	-2.2	42,809	183,509	-.2	3.5
Nebraska	3,638	13,872	3.9	6.8	79,027	326,237	2.1	6.4
Nevada	3,688	13,240	-.4	.6	(X)	(X)	(X)	(X)
New Hampshire	1,515	9,749	-8.4	-7.0	3,951	28,034	6.9	7.4
New Jersey	19,317	59,572	.7	-.5	479,626	2,024,960	2.4	10.1
New Mexico	4,476	18,213	1.6	23.8	47,116	95,043	4.1	11.1
New York	42,804	165,237	-1.0	-4.3	2,779,201	11,264,557	2.0	9.6
North Carolina	31,032	124,638	.6	2.9	576,157	2,104,068	1.6	9.5
North Dakota	1,707	5,997	2.8	-1.5	10,877	75,226	.2	-4.2
Ohio	16,895	70,350	1.2	-.1	637,806	2,790,869	-.5	4.2
Oklahoma	12,473	45,699	3.1	11.1	175,644	734,071	.6	6.5
Oregon	2,692	10,975	.2	1.8	331,903	1,352,709	1.2	7.0
Pennsylvania	41,074	133,231	-.3	-1.8	565,407	2,648,619	1.2	4.1
Rhode Island	2,130	7,808	-10.5	3.2	76,553	284,195	-	-5.2
South Carolina	24,453	102,201	-.3	1.4	271,971	876,195	2.0	2.7
South Dakota	2,738	9,441	2.0	.1	(X)	(X)	(X)	(X)
Tennessee	15,233	60,683	-.2	-.1	5,996	64,459	4.2	15.3
Texas	85,737	354,422	4.6	23.1	(X)	(X)	(X)	(X)
Utah	4,172	16,434	2.6	-1.5	112,798	446,532	1.0	7.9
Vermont	3,919	14,396	.9	1.7	39,029	151,625	2.5	8.6
Virginia	23,158	93,970	1.4	3.0	582,640	2,052,757	3.3	11.0
Washington	25,893	104,192	-	-.6	(X)	(X)	(X)	(X)
West Virginia	1,489	6,753	.4	-23.5	100,367	414,910	-1.7	-2.9
Wisconsin	10,186	44,927	-1.0	2.0	531,519	2,069,743	2.0	-5.2
Wyoming	393	1,445	1.3	-.5	(X)	(X)	(X)	(X)
Exhibit: District of Columbia . .	1,504	6,704	-5.2	-7.6	101,911	430,570	2.1	9.6

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1985 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators ¹ license			
	4th quarter 1985 (thousand dollars)	12-month periods			4th quarter 1985 (thousand dollars)	12-month periods		
		Year ended Dec. 1985 (thousand dollars)	Percent change from—	Year ended Sept. 1985	Year ended Dec. 1984	Year ended Dec. 1985 (thousand dollars)	Percent change from—	
United States, Total ²	3,677,162	18,078,885	1.2	10.1	1,810,437	7,918,250	2.4	9.8
Alabama	29,032	205,913	-3.0	-7.9	47,386	86,662	28.0	61.6
Alaska	48,216	230,201	*29.9	-1.3	1,837	13,803	-14.7	-9.7
Arizona	50,480	191,827	.3	-17.1	37,818	162,315	2.8	19.8
Arkansas	15,597	123,747	-1.0	5.8	13,032	72,572	-.6	-.9
California	879,340	3,784,695	.7	10.9	160,687	644,333	.3	5.7
Colorado	18,741	108,450	2.0	10.9	16,208	72,153	-.5	.1
Connecticut	141,643	584,251	7.2	33.3	31,175	118,632	3.8	24.7
Delaware	8,500	89,936	.2	44.1	10,956	36,006	9.3	9.0
Florida	115,619	484,932	4.0	20.1	100,012	398,486	12.9	19.1
Georgia	59,347	442,728	2.4	25.7	7,531	77,172	1.5	11.3
Hawaii	4,186	47,735	-3.8	11.0	3,868	11,882	25.2	39.8
Idaho	3,119	42,591	-1.8	23.3	8,045	33,002	-.5	-.9
Illinois	145,902	777,011	2.5	23.5	123,828	587,857	-.4	7.9
Indiana	124,734	174,455	4.6	.5	9,811	121,026	1.2	4.3
Iowa	37,066	158,602	5.3	19.6	30,517	153,577	*9.0	-8.7
Kansas	35,962	159,336	-3.1	1.8	17,082	80,290	1.2	2.5
Kentucky	50,871	215,460	1.2	6.5	19,165	97,571	-.7	-2.8
Louisiana	50,359	276,227	-2.8	5.8	13,028	61,954	3.0	8.8
Maine	11,388	52,509	2.1	-1.2	11,663	48,760	3.2	4.8
Maryland	50,920	252,055	-.6	8.5	4,130	101,514	-.1	3.0
Massachusetts	128,094	815,641	-5.1	19.4	41,313	151,409	-1.8	17.8
Michigan	359,853	1,432,565	9.9	26.4	64,159	314,525	.4	3.8
Minnesota	59,064	353,126	-7.3	-4.0	65,762	262,379	4.2	13.9
Mississippi	11,190	94,770	-13.9	-40.2	17,766	57,939	5.7	14.0
Missouri	32,545	162,235	-.3	-5.0	35,116	188,835	-.7	26.1
Montana	7,304	53,532	-19.8	7.7	5,340	28,710	1.7	2.5
Nebraska	10,194	53,665	-6.9	-9.2	9,330	52,936	-.2	-.9
Nevada	(X)	(X)	(X)	(X)	11,023	40,536	4.3	-6.0
New Hampshire	21,269	105,226	-.9	3.2	17,167	42,720	*16.8	10.5
New Jersey	238,766	955,509	2.8	6.1	71,878	315,447	4.7	31.1
New Mexico	2,729	51,980	-14.5	-9.2	8,371	35,941	-13.1	-17.4
New York	357,225	1,882,921	-.3	8.2	115,000	500,991	-3.7	-4.0
North Carolina	88,236	509,823	1.4	27.4	40,120	221,792	1.3	6.3
North Dakota	5,761	57,753	-24.1	-21.5	5,501	34,475	.2	-8.5
Ohio	2,610	467,044	-.1	-14.0	71,566	351,242	2.1	9.4
Oklahoma	3,728	101,734	-5.5	5.4	68,614	235,244	13.2	27.5
Oregon	26,410	163,334	-2.5	10.9	40,203	154,138	.6	2.4
Pennsylvania	195,540	984,706	2.3	11.8	103,070	425,123	1.9	3.6
Rhode Island	23,654	85,793	14.2	35.1	7,179	24,591	3.1	1.3
South Carolina	39,325	173,250	2.5	-3.0	19,398	63,051	21.0	26.8
South Dakota	4,029	18,568	3.8	27.5	4,693	28,556	1.1	-22.7
Tennessee	48,807	272,622	.4	13.0	22,044	139,021	-.5	-5.1
Texas	(X)	(X)	(X)	(X)	154,598	625,342	5.5	40.7
Utah	15,516	65,240	18.2	50.6	6,550	35,412	.7	3.1
Vermont	4,156	31,916	-8.4	5.4	5,543	29,018	-4.5	3.1
Virginia	63,636	295,791	1.4	11.5	43,337	204,160	-.	2.5
Washington	(X)	(X)	(X)	(X)	35,698	139,553	.8	11.5
West Virginia	12,992	88,510	-6.6	-10.1	12,743	64,063	-3.1	2.3
Wisconsin	33,507	398,970	-1.2	-6.0	32,357	138,174	.2	-1.7
Wyoming	(X)	(X)	(X)	(X)	7,219	33,360	-4.7	1.4
Exhibit: District of Columbia ..	30,929	118,264	7.9	20.2	3,917	17,307	2.3	-17.0

- Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Includes taxes collected for the five dependent transportation districts.⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective May 29, 1985.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Bank excise tax was repealed effective January 1, 1984.

ARIZONA

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1984.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 9.5 to 13.5 cents per gallon effective April 1, 1985.

CONNECTICUT

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Motor carrier fees increased effective October 1, 1985.

DELAWARE

Corporation net income tax. Tax rate increased effective June 1, 1984.

DISTRICT OF COLUMBIA

Corporation net income tax. Tax rate increased effective October 1, 1984.

FLORIDA

Corporation net income tax. Various tax rates increased effective September 1, 1984.

GEORGIA

Corporation net income tax. Exemptions for banks were repealed effective January 1, 1984.

HAWAII

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective October 1, 1985.

ILLINOIS

Motor fuel sales tax. Tax rate increased from 12 to 13 cents per gallon effective July 1, 1985.

Corporation net income tax. Reflects settlement of claims from amnesty program effective October and November 1984.

INDIANA

Motor fuel sales tax. Tax rate increased from 11.1 to 14 cents per gallon effective June 1, 1985.

IOWA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Rate increased effective July 1, 1985.

Motor vehicle and operators' license tax. Staggered registration initiated December 1, 1983.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1985, was 11 cents per gallon.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1985, was 10 cents per gallon.

LOUISIANA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1984.

Motor fuel sales tax. Tax rate increased from 8 to 16 cents per gallon effective July 1, 1984.

Alcoholic beverage sales tax. Additional 5 percent tax imposed on retail sales.

Individual income tax. General tax amnesty program began October 1, 1985.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1985, was 11 cents per gallon.

Motor vehicle and operators' license tax. Motor vehicle excise tax rate increased effective January 1, 1985.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

Individual income tax. Surtax repealed effective for the 1984 tax year.

MISSISSIPPI

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 4.125 to 4.225 percent effective July 1, 1985.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1984.

MONTANA

Corporation net income tax. Reflects adjudicated settlement of taxes.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1985, was 17.4 cents per gallon.

Corporation net income tax. Tax rate reduced effective January 1, 1984.

NEVADA

Motor fuel sales tax. Tax rate increased from 10.25 to 11.25 cents per gallon effective July 1, 1985.

NEW JERSEY

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1984.

NEW MEXICO

Motor fuel sales tax. Tax rate no longer varies with price of motor fuel; rate as of June 15, 1985, was 11 cents per gallon.

NEW YORK

Individual income tax. Withholding provisions changed effective July 1, 1985.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of December 31, 1985, was 12 cents per gallon.

Corporation net income tax. Reflects adjustment in basis of tax.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 3 to 3.25 percent effective July 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective July 1, 1985.

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Various motor vehicle fees and registrations increased effective July 1, 1985.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1985, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

Corporation net income tax. Reflects change in basis of tax effective December 31, 1984.

APPENDIX A**SOUTH CAROLINA**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1985, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1985, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased July 1, 1985.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective April 1, 1984. Food exemption repealed effective June 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1985.

TEXAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.125 percent effective October 2, 1984.

Motor fuel sales tax. Tax rate increased from 5 to 10 cents per gallon effective August 1, 1984.

Tobacco product sales tax. Tax rate increased effective October 2, 1984.

Alcoholic beverage sales tax. Tax rate increased effective October 2, 1984.

Motor vehicle and operators' license tax. Fees increased effective January 1, 1984.

UTAH

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective July 1, 1984.

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

VERMONT

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1985, was 16.5 cents per gallon.

Appendix B. Social Insurance Taxes and Contributions for Fourth Quarter 1985 and Prior Periods

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions
Quarters									
1985:									
4th quarter	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60
3d quarter	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59
2d quarter	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1st quarter.....	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
1984:									
4th quarter	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3d quarter	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2d quarter	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1st quarter.....	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
1983:									
4th quarter	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41
3d quarter	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41
2d quarter	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39
1st quarter.....	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43
12 Months Ending									
December 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234
September 1985	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
June 1985	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
March 1985.....	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
December 1984	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
September 1984	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
June 1984	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
March 1984.....	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161
December 1983	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164